EXHIBIT C



GENERAL CONTRACTORS / CONSTRUCTION MANAGERS / DESIGN BUILD

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March 27, 2020

Subject: COVID-19 Layoffs

The current COVID-19 pandemic has impacted ESI's business significantly, and, as a result, we find that we must make some very difficult personnel decisions.

Effective April 1, 2020, ESI must temporarily reduce its workforce, and you are included in this temporary layoff. We expect the layoff to last until July 31, 2020; however, we will reassess the circumstances regularly and may lessen or extend this time frame, as things continue to change. You do not need to report for work on Monday or Tuesday (March 30 and 31). Those days will be paid time off ("PTO"). If you do not have enough PTO, ESI will cover the difference.

PTO and Final Checks

Per policy, ESI does not pay out unused PTO when an employee is laid off; however, given these unprecedented circumstances, ESI is going to pay out unused PTO balances for all layoffs associated with the COVID-19 reduction in force. You will see this reflected in your final check, which will be issued on April 1st via direct deposit or mail.

Unemployment Benefits

You may be eligible for unemployment benefits. We encourage you to contact your local unemployment office for information on eligibility and applying for unemployment benefits. Please let them know that we expect this layoff to be temporary, and feel free to present this letter as evidence of your status. If you find alternate employment during this period and do not intend to return to work at ESI, please notify Human Resources at HR@esiconstruction.com.

Health, Dental, and Vision Benefits

If you are enrolled in ESI's health, dental, or vision plans, your coverage will remain in place until April 30, 2020. During the month of May, you will receive information regarding your right to continuation of health care coverage under the Consolidated Omnibus Budget Reconciliation Act ("COBRA") and the cost of such coverage. You may also be eligible for government-assisted medical coverage, such as Medicaid, and we urge you to contact your local health department for more information.

401(k)

If you have been contributing to a 401(k) account, the funds in your account are fully vested. They will remain in your account with John Hancock unless you choose to roll them over into another employer's 401(k) plan, convert them to an IRA, or request a distribution. Please contact John Hancock at 1-888-695-4472 or via their website at www.jhancockpensions.com to discuss your options.

ESI-Issued Equipment and Phones

You will need to return all of your ESI-issued equipment (laptops, tablets, keys, tools, equipment, fuel cards, Home Depot/Lowe's cards, your mobile phone, etc.). In order to ease this transition, you can keep your mobile phone up to 10 days while you secure a phone and phone number. Per company policy, ESI-issued phone numbers must remain with ESI and will not be transferred. All other equipment should be returned on or before April 10, 2020.

Travel Home

If you are currently away from home on ESI business, ESI will provide you with funds to return home. As part of your final check, you will receive 42 cents for each mile between your work site and your hometown. As we realize your actual route home may vary, we will add an extra 150 miles if you are stationed less than 500 miles from your home and an additional 300 miles if you are more than 500 miles away from your home.

Benefits or HR Questions

If you have questions about benefits or other HR-related issues, please email <u>HR@esiconstruction.com</u>, and we will get back with you as quickly as possible. Also, if your contact information changes, please email HR.

ESI values the contributions you have made during your employment and deeply regrets the necessity of this action. Please know that this decision was not made lightly. We genuinely hope for a speedy resolution to this pandemic, and we will be in touch regarding potential return dates as circumstances allow.

Sincerely,

Tom Hill

CEO

Neil Nelson

ADM.

President